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PART I: INTRODUCTION

1.1 Purpose

To provide each LIDS user with record keeping guidelines, audit tests and performance rating criteria.

1.2 Responsibility

The primary responsibility for application of these guidelines rests with the sheriff/superintendent or each chief executive officer of the jail, regional jail or jail farm.

PART II: JAIL ADMINISTRATION

Good Business Practices for Jails

Good business practices for jails require that adequate operational and financial controls be in place and maintained to ensure efficient management of the facility. This is accomplished through effective procedures, training of personnel, and management review of operations including financial controls.

2.1 Jail Internal Policies and Procedures Manual

1. The facility's policy and procedures manual should be reviewed every 12 months by the administration to take into consideration changes in the Code of Virginia, the Appropriation Act, and LIDS that affect the monthly invoice.
2. The jail standard operating procedures should be clearly written to ensure compliance with the following guidelines. You may wish to take the following into consideration as you write specific policies and procedures for your manual:
 - a. LIDS is a financial payment system
 - i. The jail is a revenue center. The Local Inmate Data System (LIDS) is a computerized per diem payment system for each jail.
 - ii. Local jail management systems that interface with LIDS should have the same financial controls as LIDS.
 - b. LIDS is a data collection system
 - i. Data from LIDS is used in establishing the jail staffing levels by the Compensation Board.
 - ii. Data is recorded to a standardized statewide database of inmate information. Activities affect the payments made to the locality.
 - iii. LIDS data is used to:
 1. Record all jail commitments and releases
 2. Collect sentencing data for state and federal agencies
 3. Record the LIDS Illegal Alien Queries (IAQ) in the LIDS-ICE Tracking System (LITS)
 4. Forecast the state's future local and state responsible inmate populations, both within the jails and state correctional facilities

5. Assist Virginia Department of Social Services in locating non-custodial incarcerated parents for child support purposes
 6. Supply other data needed by state and federal agencies
 7. Help Virginia Departments of Criminal Justice Services; Juvenile Justice; Behavioral Health and Disability Services, as well as documenting recidivism and crime trend analysis
- iv. LIDS data is sent to the U.S. Social Security Administration
 1. The locality may receive a finder's fee from the Social Security Administration for identifying inmates whose social security benefits may be terminated while incarcerated.
 - v. Shared Activity
 1. Ability to share inmate information on a statewide basis
 2. Capability to locate inmates wanted on warrants residing in other jails.
 3. Reports revenue received in a more efficient manner.
 - a. Ability to verify and/or prepare invoices for payments of inmates held for federal, state, non-local, and local entities.

2.2 Training of LIDS Technicians and Jail Staff

1. All LIDS technicians and/or staff assigned to processing LIDS activity should be trained in the basic LIDS features and operation.
 - a. It is recommended that one person who works each shift is experienced and competent in LIDS operations.
 - b. The sheriff/superintendent should ensure that when there is a turnover of the LIDS technician or staff responsible for LIDS occurs, the incumbent is adequately trained.
 - c. There should be an employee (LIDS back-up) trained in LIDS activities that can fill in when the LIDS technician is on vacation, sick leave, training or otherwise not available.
 - d. LIDS technicians are required to receive training within 45 days of appointment, if they have not received training in the previous 12 months. They are required to attend training once every two years thereafter. The Compensation Board-hosted biannual LIDS conference satisfies the ongoing training requirement.
2. The accuracy of LIDS data is the responsibility of jail personnel. They should be trained to:
 - a. Ensure appropriate documentation is obtained and maintained. Typically, the following documents would be found in an inmate's file:
 - i. Commitment order(s), Form #DC-352
 - ii. Continuance order(s)
 - iii. Release order(s), Form #DC-353

- iv. Disposition notice(s), Form #DC- 356 and/or Court order(s),
- v. Transport order(s), Form #DC-354 or other authorizations including receipt documentation, transfer documents
- vi. Any and all other documents which authorize or acknowledge inmate activity that has been authorized by local, state or federal law enforcement officers.

b. Ensure procedures are followed.

2.3 Establishment of Financial and Operational Controls for LIDS

1. Jail management is responsible to ensure that monthly invoices, as well as LIDS data, are accurate and complete, by payment category.
2. Local procedures and practices should ensure:
 - a. Integrity of data that is batch loaded or directly recorded to LIDS from a local jail management system.
 - b. LIDS data is supported by written documentation.
 - c. Local jail month-end inmate headcounts are reconciled to the Jail's Management System and LIDS at least monthly and documented in the Month-End file.

2.4 Local Managerial Responsibilities for LIDS

1. Management is responsible to maintain and provide all documentation necessary to support their payment request.
2. Management is responsible to review LIDS activity to ensure that the laws, local policies and procedures are being followed.
3. Management is responsible to ensure that all changes in the local procedures are communicated to all employees in a timely manner and to ensure the accuracy of data in LIDS.
4. Management is responsible to ensure that all personnel providing documents, data, or other interfaces with LIDS do so in a timely, efficient, and accurate manner.
5. Management is responsible to ensure that only inmates committed to the custody of a Sheriff or Regional Jail Superintendent are recorded to LIDS.
6. Management is responsible to ensure that committal and release documentation received from courts, magistrates, federal authorities, and/or other committing authorities contain sufficient information to meet LIDS recording requirements.
 - a. Management should resolve conflicting or inconsistent information with the committing authority by contacting the magistrate, court, or other issuing authority to resolve confusing or misleading documentation.

- b. Payment for inadequate or unsupported commitments will be disallowed.
- c. Copies of all related documentation should be maintained, including but not limited to the following:
 - i. Warrants
 - ii. Disposition Notices
 - iii. Transportation Orders
 - iv. Signed documentation for receipt and delivery of inmates
 - v. Held by Agreement documents
 - vi. Other documents that support the requests for payment or recording of inmates to LIDS.

LIDS Access Security

2.5 Access Accountability

1. It is jail management's responsibility to protect the jail's access to LIDS. Each person that has authority to access the LIDS system is accountable for their access to the system. Sheriffs and Superintendents are responsible for completing, signing and submitting the Compensation Board's LIDS User Agreement/Acceptable Use Agreement on an annual basis.
2. Security identification and password is essentially a signature of the person assigned access. Therefore, the assignee is responsible for protecting their access and password to the system.
3. Unauthorized access to the state computer system is a criminal offense. Security over access must be maintained to prohibit unauthorized access to Commonwealth of Virginia computer systems.
4. The Compensation Board must be notified when jail staff authorized to access LIDS is re-assigned or when turnover occurs. The purpose of the notification is to document the termination of the user's LIDS access.
5. It is the jail management's responsibility to place personal computers accessing LIDS at locations that prohibit unsupervised access by unauthorized personnel.
6. Management is responsible to ensure that the personnel authorized to access LIDS have adequate resources available to support the LIDS function including appropriately secured internet access and print capabilities for working with LIDS.
7. If it is discovered that individual password security has been compromised, the LIDS User should contact, as soon as practical, VITA Customer Care Center for password resetting at 1-866-637-8482.
8. Jail management is required to review LIDS logon identification twice a year and confirm current users, or notify the Compensation Board's LIDS Technician of authorized user changes.

PART III: STANDARD COMPENSATION BOARD AUDIT PROCESS

Introduction

The following is a detailed listing of items you will be asked to provide and tests that Compensation Board auditors will likely perform during a LIDS audit.

Documentation Requested Prior to or During the Audit

3.1 Jail standard operating procedures for LIDS.

A. Jail Organization Charts (Chain of Command)

1. Assignment of LIDS responsibilities:

The job description of LIDS Technician should include the responsibilities listed below.

- a. Ensure payment amounts and data are:
 - i. Complete
 - ii. Accurate
 - iii. Timely
 - 1. Reconciled, certified and approved by the 10th calendar day of the month
 - b. Ensure accurate financial reporting within LIDS
 - i. Accuracy of per diem payments requested
 - c. Knowledge of legislative changes, system changes, and policy changes that affect LIDS
 - d. Training of other LIDS users in the facility
 - e. Data accuracy is maintained between local systems and LIDS
2. The entrance letter will request that a copy of the LIDS Technician job description be made available to auditors upon arrival.
- a. The job description will be compared with the LIDS Technician Position requirements recorded in the Sheriffs' and Superintendents' Policy & Procedure Manuals.
 - b. LIDS Technician work activity will be compared with the written job description.
 - c. Where minimum Compensation Board criteria have not been met, a finding will be recorded in the audit report.
 - i. Sheriff/Regional Jail Superintendent and/or Compensation Board Management will determine action to be taken as necessary.

3. Method of delegating Chief Executive Authority

- a. Letters authorizing access to LIDS.
- b. Letters delegating the Chief Executive authority to certify and approve monthly payment request. They should be maintained at the LIDS Technician work station for review upon request.
- c. List of authorized LIDS users
- d. Most recent signed copy of the LIDS User Agreement/Acceptable Use Agreement.

4. Alternative program authorization documents (§ 53.1-131.1)

- a. Court Orders based on named individuals and not by blanket orders.
- b. DOC / DCJS
- c. Regional Jail Board agreements to place inmate in Home/ Electronic Incarceration or Work Release Programs.

3.2 Management Review of LIDS Activity

- 1. Review of LIDS activity by payment category. Supervisor review of activity may be daily, weekly, bi-monthly, or monthly as deemed necessary by jail management. Supervisory review should be documented.
- 2. Review of LIDS Batch Error Reports for the purpose of determining whether the Local Jail Management system has been updated in a timely manner.
- 3. Review of LIDS Financial Summary certification and approval for timeliness.
- 4. Conduct quality control reviews of three to five files per week to data recorded to LIDS to ensure the accuracy of jail's recording process.
- 5. The facility should maintain a record and make available to the Compensation Board auditor(s) tests completed throughout each month.

The test and records should demonstrate to the auditor that sufficient verification procedures have been conducted to ensure accuracy of data entered into LIDS. They should also enable the Certifier to verify that inmate activity as submitted to the Compensation Board is accurate for payment.

Compensation Board Audit Procedures

3.3 Scope of Audits

1. Compensation Board Auditors may conduct all or some of the above tests related to payment records as deemed necessary to determine the impact, if any, on the payment request. Additionally, the samples may be expanded or decreased as the number of findings warrants.
2. The audit period under review will extend to either the end of the last audit period or the previous two (2) years, whichever is greater.
3. The frequency of the audit of each jail is dependent on the Performance Ratings each jail received in previous audits. The goal is to complete audits as follows.
 - a. All facilities will be reviewed within 24 months of last audit. The largest jails will be scheduled for annual review.
 - b. Unsatisfactory rating
 - i. Once every 12 months.

3.4 Internal Control Review and Testing

1. Review jail management systems of internal controls
 - a. Policy and Procedures are Written and Enforced.
 - b. Physical Assets and Records are Safeguarded
 - c. Separation of Duties are Adequate
 - d. Documented Management Review Process
 - e. Information System Security is Adequate

See Matrix at Section 4.4 regarding audit ratings for internal controls

2. Review reconciliation Procedures and Practices test
 - a. Test a sample of the jail's headcount reconciliation records.
 - i. Reconcile physical headcount to LIDS
 - ii. Reconcile physical headcount with jail management system headcount
 - b. Identify and report unresolved items to management.

3.5 Possible Error and Data Accuracy Tests

1. Possible ordinances recorded as misdemeanors
2. Inmates with possible duplicate or multiple CORIS ID's
3. Financial Adjustment documentation tests;
 - a. Determine that all adjustments noted on the Monthly Status Report are reviewed
 - b. For unusual transactions, examine explanation of adjustment
4. Pre-trial inmates held over 9 months-instructions are found in the LIDS Excel Reconciliation Guide and at Section 4.5 of this audit guide.

3.6 Specific Function Tests.

1. Monthly status approval dates are reviewed for due date compliance.
2. Inmates recorded on Federal invoices and source data are compared to inmates recorded to LIDS.
3. Out of State Payable and Non-payable source documents are verified to LIDS.
4. Special programs, (for example, CCAP, Pretrial Services) are verified to LIDS.
5. Work Release activity (depending on jail size) rosters and source records included in the month-end file verified to LIDS.
6. Cadre (RC 70) records are verified to LIDS.
7. Weekender and Non-Consecutive days inmate records are verified to LIDS.
8. Home Electric Monitoring will be tested for the following:
 - ii. DOC/DCJS Approval of the program
 - iii. Inmate specific authorization for entry into the program
 - iv. Documented consent by a locality Sheriff for a Regional Jail or the administrator of a local jail facility and/or court to assign a person to a home/electronic incarceration program. (See 53.1-116_c)
9. Reconciliation of commitments & releases to those recorded to the local jail management system.
10. IAQ procedures are in place, LIDS Ice Tracking procedures are followed.

3.7 LIDS Demographic Statistical Sample Test

- a. Typically, the sample will be provided in advance (15 to 30 days) to the jail when the auditors arrive on site.
- b. Compare the sample record source document data to LIDS data entered to the LIDS system for accuracy of entry.
 - i. Name
 - ii. Social Security Number
 - iii. Date of Birth
 - iv. Country of Birth
 - v. Country of Citizenship
 - vi. CORIS identification number
 - vii. Committal Date & Time
 - viii. Reason Confined Including:
 - ix. Offense VCC Code
 - x. Offense Code
 - xi. All offense Codes Recorded
 - xii. Reason Released Code
 - xiii. Date Released
 - xiv. Sentence VCC Code
- c. Adjustments and discrepancies have been corrected.

3.8 The performance rating matrix will consider all aspects and the relative impact of errors. The rating matrix can be found at section 4.4 in this document. There will be two ratings:

1. Financial Accuracy and Timeliness Rating
2. Internal Control Rating

3.9 Findings and Recommendations

1. Findings

- a. At the end of testing, the auditor will review flagged items with staff to resolve any questions.
- b. Errors and recommendations will be noted on a draft Audit Report. An action plan will be included if necessary.
- c. An exit conference will be scheduled with the Sheriff, Chief Jailer or other person designated by the Sheriff to act on his behalf to present and discuss the draft report.

3.10 Distribution of Report

1. Report Issuance

- a. A copy of the report will be sent to the City Manager, County Administrator, Chairman of the Regional Jail Board, Department of Corrections, and Compensation Board Management.

3.11 Close-out of the Audit

1. Audit Action Plan Requested

- a. When an action plan is requested, the Sheriff or Regional Jail Administrator must respond in writing providing the action(s) to be taken by Jail staff to correct the deficiency noted in the finding section of the audit report.
- b. Upon receipt of the action plan and acceptance of the actions noted therein, a follow-up audit would be planned to determine the effectiveness of the action taken.
 - i. The follow up audit may include:
 - 1. A full audit since the last audit date
 - 2. A specific audit of the specific issues presented in the previous audit report.
 - 3. In some cases, a 100% file review may be required where a significant and systemic problem has been found.
 - a. Upon completion of the follow up audit and the acceptance of the verification of the action plan effectiveness, the audit file will be closed.

2. No Action Plan Requested

3. Audit is closed upon issuance of report.

PART IV: GLOSSARY-SPECIAL TOPICS- AUDIT RATING -SAMPLE FORMS

4.1 Glossary

The following words and terms when used in these guidelines have the following meanings unless the context clearly indicates otherwise:

“Administrative segregation of duties” means a separation of duties between the employee who inputs LIDS data, reconciles LIDS data, certifies LIDS data, and approves LIDS monthly payment requests.

“Chief Executive” - the elected or appointed individual who by law or position has the overall responsibility for the facility’s administration and operation.

“Detainee” - is someone who has been arrested but not committed to the jail by the magistrate or court.

“Felonies, misdemeanors and traffic infractions defined. (§ 18.2-8.)” - Offenses are either felonies or misdemeanors. Such offenses as are punishable by death or confinement in a state correctional facility are felonies; all other offenses are misdemeanors. Traffic infractions are violations of public order as defined in § 46.2-100 and not deemed to be criminal in nature. (Code 1950, § 18.1-6; 1960, c. 358; 1975, cc. 14, 15; 1977, c. 585.)

“Inmate File” - used by the jail to hold all jail, magistrate and court(s) generated documents related to an inmate’s incarceration. The intent is to maintain in one place all documentation that supports the sheriff’s authorization to detain, incarcerate and release an individual.

“Local Charged Offender” - means an individual who has been charged under a local ordinance and who is not a state offender in accordance with §53.1-20 of the Code of Virginia.

“Local Responsible Inmate”

A Local Responsible Inmate (LR) is any person arrested on a state warrant and incarcerated in a local correctional facility, as defined by § 53.1-1, Code of Virginia, prior to trial; or (b) any person convicted of a misdemeanor offense and sentenced to a term in a local correctional facility; or (c) any person convicted of a felony offense after January 1, 1995 and given an effective sentence of (i) twelve months or less or (ii) less than one year or (d) any person convicted of a felony offense prior to January 1, 1995 and given an effective sentence of less than two years.

“Process Only” - is a detainee that has been arrested, taken before the magistrate or court, and released on their own recognizance. The magistrate or court has not committed the detainee to jail. This term also refers to someone who returns to the jail from the court to fill out paperwork or pick-up property, or weekenders coming to the jail to fill out paperwork prior to serving their sentence.

GLOSSARY – CONTINUED**“Postponed Sentence”**

Reason Confined Code 14 (RC-14) – Convicted But Not Yet Sentenced/Post Trial
Inmate has been found guilty of an offense but the judge has chosen to postpone execution of a sentence. RC-14 Procedure: Confine offender with RC-14. Funding for this inmate is \$4 per day, with the inmate considered Local Responsible, even if the charge/s is felonious. The determination of whether or not an inmate is State Responsible is not made until sentencing. If this inmate is appealing their conviction enters a Disposition Code of ‘AP’ (Appeal).

“State Offender” - means an individual sentenced to a term of incarceration in accordance with Sections § 53.1-20, 53.1-20.1 of the Code of Virginia. A State Responsible (SR) inmate is any offender convicted of one or more felony offenses and (a) the sum of consecutive offenses for felonies committed on or after January 1, 1995, (Offense Type ‘A’), is (i) more than twelve months or (ii) one year or more, or (b) the sum of consecutive effective sentences for felonies, committed before January 1 1995 (Offense Type ‘B’) is more than two years.)

4.2 Special Topics

1. IAQ-Illegal Alien Query and LIDS ICE Tracking

Immigration processing has been a tradition since this country was founded. It has taken many forms. The current related Code of Virginia follows: [VA Code §19.2-83.2 \(2020\)](#); [VA Code §53.1-218 \(2020\)](#)

Whenever any person is committed to a correctional facility for the commission of a felony, the director, sheriff or other officer in charge of such facility shall inquire as to whether the person (i) was born in a country other than the United States, and (ii) is a citizen of a country other than the United States. The director, sheriff or other officer in charge of such facility shall make an immigration alien query to the Law Enforcement Support Center of the United States Immigration and Customs Enforcement for any person who (i) was born in a country other than the United States, and (ii) is a citizen of a country other than the United States, or for whom the answer to (i) or (ii) is unknown.

In the case of a jail, the sheriff, or other officer in charge of such facility shall communicate the results of any immigration alien query that confirm that the person is illegally present in the United States to the Local Inmate Data System of the State Compensation Board. The State Compensation Board shall communicate, on a monthly basis, the results of any immigration alien query that results in a confirmation that the person is illegally present in the United States to the Central Criminal Records Exchange of the Department of State Police in a format approved by the Exchange.

Each audit will include a test to determine that the IAQ has been used as intended and that appropriate entries have been made into the LIDS Ice Tracking system as required. Failure to update LIDS Ice Tracking when required will continue to be an audit finding.

2. Required Month-end Folder documentation

The Month-End Folder (MEF) can be kept in electronic or paper form. Since the size of the jail varies greatly from an average daily population of 24 to over 1,900, the amount of testing of inmate activity and data throughout the month, as well as at month end, also varies considerably. The purpose is to show the supervisor and the Compensation Board representatives that all tests, etc., were completed to ensure the monthly payment request is accurate and that the LIDS month-end headcount agrees to the jail headcount. To that end the minimum documents that should be included in the MEF are the following:

- A copy of all adjustments to the month's activity with an explanation for the adjustment.
- LIDS and JMS month-end headcount reconciliation summary that shows the beginning and ending headcount for each, as well as number of commits and releases during the month. A sample format for this reconciliation is included in the Exhibits. All headcount differences (reconciling inmate names) that have been identified and the corrective action taken to resolve the difference when needed.
- LIDS and JMS headcount by inmate list that show the inmate name and commitment date.
- Reconciliation of special populations, such as Federal Inmates, HEM,
- A copy of the Monthly Status Financial Report (electronic or paper)
- When local Jail SOP requires, a checklist of each Reason Confined tested and the results of the tests during the month and/or month-end.
- The list of 5 inmate files tested for accuracy during the month and the results.
- A month-end tasks checklist is recommended when your Jail's activity has sufficient activity to require each reason confined category twice a month to ensure each change due to court or other activity has been recorded in a timely manner.

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3. “DoNotUse” Designation for an Inmate

Occasionally, one inmate will inadvertently have more than one CORIS ID. This is usually discovered by DOC, who will notify you of the overlap, and advise you about which CORIS ID should be kept, and used, and which CORIS ID should be cleared. Fixing this problem is a two-step process:

1. All confinements and their related offenses associated with the “DoNotUse” ID number must be moved to the “keeper” ID number.
2. The confinements and related offenses associated with the DoNotUse ID number must be deleted on LIDS.

This is done at the jail, by the LIDS tech, not by DOC or by Compensation Board staff.

If you see DONOTUSE associated with any inmate in your jail, or on a report or monthly status, do not ignore it! Call and ask for assistance if you are not sure what to do!

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4.3 General Audit Process

Most audits follow a predetermined process to ensure that all relevant issues are examined. The general process is:

1. Initial Contact

- a. We contact the LIDS tech by phone or email to arrange the date, then follow up with a formal letter to the sheriff or superintendent. Copies of the formal letter are sent to the LIDS tech and backup or records supervisor.
- b. We send the data request (list of inmate folders) at least 10 business days in advance of audit.

2. Pre-audit-(things we do before we get to your jail)

- a. Review prior audit reports
- b. Review adjustments on monthly status reports
- c. Review certification dates for monthly status reports for timeliness
- d. Run Holding for Locality report and filter for pretrial over 9 months.
- e. Review Special Populations (Federal, CCAP)

3. Onsite Audit

- a. Interview and Tour
- b. Evaluate Internal Controls
- c. Review of jail records and inmate folders
- d. Review monthly reconciliations
- e. Review court dates provided by staff for pretrial list
- f. Resolve questions with staff
- g. Conclusion, closing conference including draft findings, recommendations, action plan if needed.

4. Post Audit

- a. Final report and letter prepared for Agency Head signature
- b. Periodic follow up if an action plan is required.

4.4 Performance Rating Matrix

Audit Financial Performance Rating	Absolute Value Of Claim Dollar Errors as a Percentage	Late Certification (months)	Data Integrity Errors
<i>Footnote definition</i>	<i>1</i>	<i>2</i>	<i>3</i>
Exceptional	less than 1%	0	See
Satisfactory	less than 3%	2	Footnote
Adequate	less than 5 %	3	3
Unsatisfactory	greater than 5%	4	below

Footnotes:

1 The dollar value of payment errors found divided by the average monthly payments for the audit period.

2 The number of months that the monthly invoice was certified after the 10th calendar day.

3 Data integrity errors over 10% of the sample will lower the audit rating one level.

Other considerations:

- a. Federal inmates are reconciled monthly to the federal invoices.
- b. Pretrial over 9 months report is generated and reconciled at least quarterly.
- c. Monthly reconciliations are complete, management review and approval is documented.
- d. Local ordinances are correctly recorded.

Internal Control Performance Rating:

Satisfactory: 4 of 5 elements of internal control are in place and documented.

Adequate: more than 2 elements of internal control are NOT in place or documented.

Unsatisfactory: 3 or more elements of internal control are NOT in place or adequately documented.

- 1. Policy and procedures are written and enforced
- 2. Physical assets and records are safeguarded
- 3. Separation of duties is adequate
- 4. Documented management review process
- 5. Information system security is adequate

4.5 References

The following pages contain documents that you are free to use. You can revise them to meet your specific needs.

Month End Headcount Reconciliation-required to be in month end folder

[§19.2-390.01 Use of Virginia Crime Code references required](#)

[§19.2-83.2. Jail officer to ascertain citizenship of inmate](#)

[§53.1-218 Duty of officer in charge to inquire as to citizenship; notice to federal immigration officer of commitment of alien](#)

LIDS AUDIT GUIDE 04/2022

JAIL NAME _____

FIPS CODE _____

MONTH _____

PREPARED BY _____

DATE _____

APPROVED BY _____

DATE _____

JAIL	LIDS	DIFFERENCE
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BEGINNING HEADCOUNT

PLUS:
NEW
COMMITMENTS

LESS:
NEW RELEASES

ENDING HEADCOUNT

EXPLANATION(S) FOR DIFFERENCES:

